



3450 west burnsville parkway • burnsville, mn 55337
952-890-8838 • fax 952-890-8917

RECORDATION NO. 26151 FILED

JAN 25 '06

2-14 PM

SURFACE TRANSPORTATION BOARD

January 10, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423



Dear Mr. Williams:

Enclosed for recordation pursuant to the provision of 49 U.S.C. Section 11301(a) an original and one counter part a primary document as defined in the Board's Rules of the Recordation of Documents.

Name and address of the party to the enclosed documents are:

Lessee: Steelwheels, LLC.
21778 Highview Avenue
Lakeville, Minnesota 55044

Lessor: Data Sales Co., Inc.
3450 West Burnsville Parkway
Burnsville, Minnesota 55337

A description of the railroad equipment covered by the enclosed document is:

Fifty-three (53) RBL Rail Boxcars bearing PGR reporting marks with road mark numbers contained within the Series 2669 – 2670, 2673 – 2674, 2678, 2680 – 2682, 2684 – 2686, 2688, 2690 – 2694, 2696 – 2697, 2699 – 2702, 2705, 2710, 2711 - 2713, 2715, 2717 – 2720, 2723 – 2724, 2726, 2728 – 2729, 2731, 2735 – 2736, 2738 – 2739, 2741 – 2749 as more particularly set forth in the Equipment Schedule 2, two pages, attached to the document.

A short summary of the document to appear in the index follows:

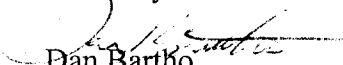
Memorandum of Lease

Mr. Vernon A. Williams
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Page 2.

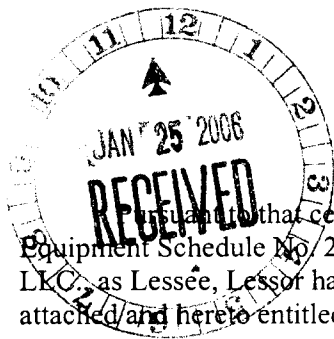
Also, enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly, return the stamped copies of the enclosed document to the undersigned.

Sincerely


Dan Bartho

Data Sales, Co., Inc.
3450 West Burnsville Parkway
Burnsville, MN 55337



Memorandum of Lease

It is hereby acknowledged that certain General Equipment Lease dated January 28, 2005 supported with Equipment Schedule No. 2 ("Lease") by and between Data Sales Co., Inc., as Lessor, and Steelwheels, LLC, as Lessee, Lessor has leased to Lessee the RBL Rail Boxcars identified in Equipment Schedule 2 attached and hereto entitled "Unit Numbers: (53) RBL Rail Boxcars".

KNOW ALL PERSONS BY THESE PRESENTS THAT:

The addresses of the Parties are as follows:

Lessee: Steelwheels, LLC.
21778 Highview Avenue
Lakeville, Minnesota 55044

Lessor: Data Sales Co., Inc.
3450 West Burnsville Parkway
Burnsville, Minnesota 55337

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WHEREAS, the Lessor and Lessee entered into that certain Lease; equipment identified on Equipment Schedule 2 – Attachment to Equipment Lease No. 1-9963.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

Data Sales Co., Inc.
By: [Signature]
Name: PAUL C. BRECKNER
Title: PRESIDENT/CEO

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

Steelwheels, LLC.
By: [Signature]
Name: JIMOTHY EKUND
Title: MANAGING DIRECTOR

EQUIPMENT SCHEDULE 2 - ATTACHMENT TO

EQUIPMENT LEASE NO. 1-9963 DATED 1/28/05,

LESSOR: Data Sales Co., Inc.
LESSEE: Steelwheels, LLC.

Unit Numbers: (53 RBL Rail Boxcars)

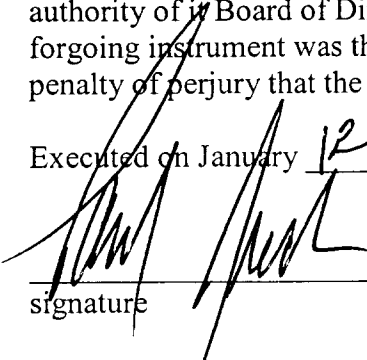
<u>Car</u> <u>Initial</u>	<u>Car Number</u>	<u>Car Type</u>	<u>Car</u> <u>Initial</u>	<u>Car Number</u>	<u>Car Type</u>
PGR	2669	100 ton, 62 foot RBL Boxcar	PGR	2711	100 ton, 62 foot RBL Boxcar
PGR	2670	100 ton, 62 foot RBL Boxcar	PGR	2712	100 ton, 62 foot RBL Boxcar
PGR	2673	100 ton, 62 foot RBL Boxcar	PGR	2713	100 ton, 62 foot RBL Boxcar
PGR	2674	100 ton, 62 foot RBL Boxcar	PGR	2715	100 ton, 62 foot RBL Boxcar
PGR	2676	100 ton, 62 foot RBL Boxcar	PGR	2717	100 ton, 62 foot RBL Boxcar
PGR	2678	100 ton, 62 foot RBL Boxcar	PGR	2718	100 ton, 62 foot RBL Boxcar
PGR	2680	100 ton, 62 foot RBL Boxcar	PGR	2719	100 ton, 62 foot RBL Boxcar
PGR	2681	100 ton, 62 foot RBL Boxcar	PGR	2720	100 ton, 62 foot RBL Boxcar
PGR	2682	100 ton, 62 foot RBL Boxcar	PGR	2723	100 ton, 62 foot RBL Boxcar
PGR	2684	100 ton, 62 foot RBL Boxcar	PGR	2724	100 ton, 62 foot RBL Boxcar
PGR	2685	100 ton, 62 foot RBL Boxcar	PGR	2726	100 ton, 62 foot RBL Boxcar
PGR	2686	100 ton, 62 foot RBL Boxcar	PGR	2728	100 ton, 62 foot RBL Boxcar
PGR	2688	100 ton, 62 foot RBL Boxcar	PGR	2729	100 ton, 62 foot RBL Boxcar
PGR	2690	100 ton, 62 foot RBL Boxcar	PGR	2731	100 ton, 62 foot RBL Boxcar
PGR	2691	100 ton, 62 foot RBL Boxcar	PGR	2735	100 ton, 62 foot RBL Boxcar
PGR	2692	100 ton, 62 foot RBL Boxcar	PGR	2736	100 ton, 62 foot RBL Boxcar
PGR	2693	100 ton, 62 foot RBL Boxcar	PGR	2738	100 ton, 62 foot RBL Boxcar
PGR	2694	100 ton, 62 foot RBL Boxcar	PGR	2739	100 ton, 62 foot RBL Boxcar
PGR	2696	100 ton, 62 foot RBL Boxcar	PGR	2741	100 ton, 62 foot RBL Boxcar
PGR	2697	100 ton, 62 foot RBL Boxcar	PGR	2742	100 ton, 62 foot RBL Boxcar
PGR	2699	100 ton, 62 foot RBL Boxcar	PGR	2743	100 ton, 62 foot RBL Boxcar
PGR	2700	100 ton, 62 foot RBL Boxcar	PGR	2744	100 ton, 62 foot RBL Boxcar
PGR	2701	100 ton, 62 foot RBL Boxcar	PGR	2745	100 ton, 62 foot RBL Boxcar
PGR	2702	100 ton, 62 foot RBL Boxcar	PGR	2746	100 ton, 62 foot RBL Boxcar
PGR	2705	100 ton, 62 foot RBL Boxcar	PGR	2747	100 ton, 62 foot RBL Boxcar
PGR	2710	100 ton, 62 foot RBL Boxcar	PGR	2748	100 ton, 62 foot RBL Boxcar
			PGR	2749	100 ton, 62 foot RBL Boxcar

Lessee: _____

CORPORATE FORM OF ACKNOWLEDGEMENT

I, Paul Breckner, certify that I am President of Data Sales Co., Inc., that this acknowledgement to the forgoing instrument is corporate seal acknowledgement of said corporation, that the instrument was signed and sealed on behalf of the corporation by authority of its Board of Directors, and that I acknowledge that the execution of the forgoing instrument was the free act and deed of the corporation. I further declare under penalty of perjury that the forgoing is true and correct.

Executed on January 12, 2006


signature

State of Minnesota)
County of Dakota)ss:

On this the 12 day of January, 2006 before me personally appeared Paul Breckner, to me personally known, who being by me duly sworn, says that he is the President of Data Sales Co., Inc., that said forgoing instruments was signed and sealed of said corporation by authority of its Board of Directors, and he acknowledges that the execution of the forgoing instrument was the free act and deed of said corporation.

"no seal"

Signature of Notary Public Wendy Ann Berndt

My commission expires 1-31-2010

